

KING COUNTY SENIOR CITIZEN AND DISABLED PERSONS DECLARATION TO DEFER PROPERTY TAXES
DEPARTMENT OF ASSESSMENTS, 500 4TH AVENUE, SEATTLE, WASHINGTON 98104

206-296-3920 or 1-800-624-0875 (if outside local calling area)

Complete and file this application at least 30 days before current taxes are due

☐ REAL PROPERTY ☐ SPECIAL ASSESSMENTS

CURRENT Year Applying FOR 2001

Prior Years Delinquent Applying for: _____, _____, _____

PROPERTY TAX ACCOUNT NUMBER: _____

CLAIMANT: _____ **SPOUSE OR CO-TENANT:** _____

PROPERTY ADDRESS: _____

MAILING ADDRESS: _____

Only if different from property address

TAXES MAY BE DEFERRED ON A RESIDENTIAL PARCEL NOT EXCEEDING FIVE ACRES, IF LOCAL ZONING REGULATIONS REQUIRE MINIMUM LOT SIZES EXCEEDING ONE ACRE.

TOTAL ACREAGE _____

Does your local zoning regulations require more than a one-acre minimum residential parcel size? ☐ Yes ☐ No
What is the minimum residential parcel size allowed? _____

☐ I have elected to allow you to file your lien on my entire parcel even though the deferral of taxes or assessment may not cover the entire parcel.

☐ I have attached a legal description for my residence and the allowable acreage encompassing the residence.

NAME AND ADDRESS OF INSURANCE COMPANY CARRYING FIRE AND CASUALTY INSURANCE ON PROPERTY

_____ **POLICY #** _____

_____ **COVERAGE AMOUNT** _____

LOCAL AGENT _____ **AGENT'S PHONE #** _____

The State of Washington, Department of Revenue must be named as loss payee on your insurance policy. **A copy of the policy must be provided (even if renewing claim)** to the Department of Revenue within sixty (60) days of filing the application. Mail copy to: Washington State Department of Revenue, Property Tax Division, PO Box 47471, Olympia, Washington 98504-7471.

DO NOT COMPLETE SHADED AREAS

ASSESSOR'S TRUE AND FAIR VALUE AS SHOWN ON THE REAL PROPERTY ROLLS:

APPLICATION #: _____

DATE APPROVED: _____

MARKET VALUE

LAND VALUE \$ _____

BLDG VALUE \$ _____

TOTAL \$ _____

LIENS AND OBLIGATIONS (Balance as of January 1, 2000)

Mortgage(s) balance. Please do not estimate: \$ _____

Balance Owning on Special Assessment \$ _____

Other \$ _____

Deferred Special Assessments & Taxes (include interest): \$ _____

Total Liens and Obligations: \$ _____

Equity \$ _____

80% of Equity \$ _____

FOR SPECIAL ASSESSMENT DEFERRAL THE FOLLOWING INFORMATION MUST BE SUPPLIED:

	Assessment #1	Assessment #2
Jurisdiction to whom the special assessment is paid:	_____	_____
Type of improvement of special assessment:	_____	_____
LID, ULID or special assessment number	_____	_____
Date(s) Due	_____	_____

Was the installment method selected for payment ☐ Yes ☐ No ☐ Not Available ☐ Yes ☐ No ☐ Not Available

DO ATTEST AND AFFIRM THAT (Check all boxes that apply)

- ☐ I am over 60 years old on or before December 31, 2000.
☐ I am a permanently disabled person under 60 years of age.
☐ I am disabled temporarily and am under 60 years of age. **Attach proof of continued disability**
☐ This is my principal residence. Temporary confinement to a nursing home or Hospital will still qualify.

My residence is a: ☐ Single Family Dwelling ☐ Condo ☐ One unit of a multi-unit dwelling
☐ The only residence on this parcel ☐ A Mobile Home

I own the land the mobile home is located on: ☐ Yes ☐ No

Name of Mobile Home Park: _____ Space # _____

TYPE OF OWNERSHIP (Check one):

- ☐ Owner in total (Fee) - Purchasing or paid in full
☐ Contract Purchaser
☐ Deed of Trust

Complete only this portion if a deed of trust has been given to another party, giving name and recording number:

Name: _____ Recording #: _____

If the terms of the purchase contract, mortgage or deed of trust **require** the accumulation of reserves to pay real property taxes, the holder of the agreement must sign this application, either before a Notary Public, the Assessor or a Deputy Assessor, **before the state of Washington can subordinate their lien.**

The accumulation of reserves for payment of real property taxes is: ☐ Required ☐ Not Required

Signature of Mortgagee, Contract Purchaser or Beneficiary

Title

SUBSCRIBED AND SWORN TO BEFORE ME THIS ____ DAY OF _____, _____ (Year)

Notary Public in and for the State of Washington

Residing at _____.

2000 INCOME**VERIFICATION OF ALL INCOME MUST BE ATTACHED**

1. 100% Social Security, state, or
federal civil service and railroad
retirement benefits

\$ _____

2. Military retirement and veterans
benefits, pension

\$ _____

3. Salaries, wages, tips and consulting
fees

\$ _____

4. Trusts, royalties, partnerships and
estates

\$ _____

5. Public assistance, alimony,
unemployment benefits or annuities

\$ _____

6. Interest and dividends (including
bonds)

\$ _____

7. Business and farm income

\$ _____

8. Rental Income

\$ _____

9. Capital gains

\$ _____

10. All other income

\$ _____

TOTAL INCOME LESS:

\$ _____

11. Non-reimbursed nursing home
expenses

\$ (_____)

12. Non-reimbursed in-home care or
treatment expenses

\$ (_____)

13. Non-reimbursed prescription
drugs

\$ (_____)

NET INCOME:

\$ _____

TOTAL COMBINED 2000 INCOME CANNOT EXCEED \$34,000

Signature of All Other Owners of interest

Percentage of interest:

_____ %

_____ %

CLAIMANT OR AUTHORIZED INDIVIDUAL (POA) PLEASE BE SURE TO SIGN BELOW

I affirm I am aware that any deferred special assessments and/or real property taxes, plus interest, are a lien upon this property. This lien becomes due and payable upon occurrence of any of the following conditions:

1. Upon the sale or transfer of this property.
2. Upon the death of the claimant except when the surviving spouse, if qualified, elects to continue the deferment. Such Spouse must file an original claim for deferral within ninety (90) days of the date of the death.
3. Upon condemnation of this property by a public or private body exercising the power of eminent domain, except as otherwise Provided in RCW 84.60.070.
4. At such time that the claimant ceases to reside permanently in this residence.
5. Upon the failure of the claimant to keep in force fire and casualty insurance in sufficient amount to protect the interest of this state, unless the deferred amount does not exceed the claimant's equity value in the land or lot only.

I swear under the penalties of perjury that all of the foregoing statements as marked are true.

Signature of Claimant or Authorized Agent

Date: _____

Phone # (____) _____

INSTRUCTIONS FOR COMPLETING INCOME SECTION OF FORM

Applications will not be processed without the verification of income attached.

1. Include all social security benefits before Part B Medicare deduction. All pensions, including railroad retirement benefits, retirement bonds, IRA, and Keogh distributions and annuities must be reported as income.
2. Military pay and retirement other than attendant care and medical aid payments, veterans' benefits other than attendant care and medical aid payments must be reported.
3. All salaries, wages, tips and consulting fees or speaker fees must be reported.
4. Income received from trust, royalties, partnerships or estates must be reported.
5. Interest and dividends
6. Income received from unemployment benefits, public assistance, alimony or other annuities must be reported. An annuity is a payment of a fixed sum of money received at regular intervals. Some examples of annuities are the proceeds of life insurance contracts or disability payments. **Do not include payments received on behalf of dependent children.**
7. You are **not** allowed to deduct depreciation of a business or farm expense or deduct a business or farm loss from other income. Determine your business or farm income without a deduction for depreciation. If, after eliminating depreciation, the business or farm shows a loss, enter zero on line 7.
8. Income received from rental properties or other investments must be included **before** the deduction for depreciation is taken. If, after eliminating depreciation, the investment shows a loss enter zero on line 8.
9. Capital gains must be reported as income **except** the portion of gain resulting from the sale of your residence that is reinvested in a replacement residence.
10. Any income not reported on the previous lines should be reported here.
11. You may deduct **non-reimbursed** nursing home cost incurred by you, your spouse, or co-tenant.
12. You may deduct the **non-reimbursed** cost paid for the care of you, your spouse or co-tenant for treatment or care received in your home. In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels, which are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed.
13. You may deduct the cost of **non-reimbursed** amounts paid for prescription drugs.

VERIFICATION OF ALL INCOME DATA MAY BE REQUESTED BY THE ASSESSOR

TO INQUIRE ABOUT AVAILABILITY OF THIS DOCUMENT IN AN ALTERNATE FORMAT FOR VISUALLY IMPAIRED OR A LANGUAGE OTHER THAN ENGLISH, PLEASE CALL DEPARTMENT OF REVENUE AT 360-753-3217 (TTY 1-800-451-7985).